

EXHIBIT J

**STATEMENT OF WORK FOR NEW PROJECTS
(DELPHI SALT LOAN STAFF; TAX PROVISION
SERVICES, TAX BASIS SERVICES)**

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: State & Local Tax Compliance Assistance

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated as of March 17, 2006 between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers state and local tax compliance for Delphi's 2006 state and local income tax returns. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

- 2.1 **Services to be provided by PwC:** PwC will provide a tax associate or other tax professionals, if required, to assist in the preparation of Delphi's 2006 state and local income tax returns.
- 2.2 **Deliverables:** Requested assistance will be provided under the direction and supervision of Delphi's tax department, and the final responsibility for the review and submission of complete and accurate tax returns and schedules will be with Delphi.
- 2.3 **Client's Responsibilities:** Providing adequate information and direct supervision by the Delphi tax department to prepare complete and accurate state and local income tax returns.
- 2.4 **Timing:** As needed basis.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	4/16/07
Estimated Project Completion Date:	12/15/07

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Lisa Ferguson and other tax professionals as needed.

IV. PAYMENT; EXPENSES; AND INVOICES

- 4.1 **Payment Terms:** No changes from Agreement.
- 4.2 **Professional Fees and Expenses [list any taxes applicable]:** Associate - \$135/hr plus reimbursement of reasonable out-of-pocket expenses. Tax Senior (if requested) - \$185/hr plus reimbursement of reasonable out-of-pocket expenses.

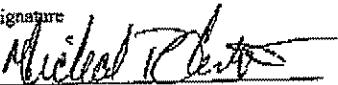
V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

- 5.1 **Limitation of Liability:** Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW that give rise to the liability. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.
- 5.2 **Insert terms specific to Project – N/A**
- 5.3 **For engagements that will take over a year: N/A**

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- 5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature	Printed Name	Title	Date
	<u>Michael Parker</u>	<u>Tax Partner</u>	<u>6/7/07</u>
Signature	Printed Name	Title	Date
DELPHI CORPORATION			
Authorized Signature	Printed Name	Title	Date
	<u>JAMES P. WHITSON</u> <u>CHIEF TAX OFFICER</u>		<u>7 June 2007</u>
Authorized Signature	Printed Name	Title	Date

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: Tax Accounting Assistance

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated as March 17, 2006 between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers tax accounting assistance related to the computation of Delphi's 2007 tax provision. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

- 2.1 Services to be provided by PwC:** PwC will provide a tax associate, tax director and/or other tax professionals, if required, to assist in the computation of Delphi's 2007 tax provision.
- 2.2 Deliverables:** Requested assistance will be provided under the direction and supervision of Delphi's Director, Income Tax Accounting, and the final responsibility for the review and submission of a complete and accurate tax provision and schedules will be with Delphi. In no case is PwC providing advice as to the proper accounting for any item under generally accepted accounting principles as applied in the United States ("US GAAP").
- 2.3 Client's Responsibilities:** Providing adequate information and direct supervision by the Delphi tax accounting department to compute an accurate 2007 provision.
- 2.4 Timing:** As needed basis.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	9/14/2007
Estimated Project Completion Date:	10/15/2007

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Karin Schmitz and other tax professionals as needed.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms: No changes from Agreement.

4.2 Professional Fees and Expenses [list any taxes applicable]:

Associate - \$135/hr plus reimbursement of reasonable out-of-pocket expenses. Tax Senior (if requested) - \$185/hr plus reimbursement of reasonable out-of-pocket expenses. Tax Director - \$420/hr plus reimbursement of reasonable out-of-pocket expenses. Partner - \$620/hr plus reimbursement of reasonable out-of-pocket expenses. Out-of-pocket expenses include our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings. We estimate that the fees for this engagement will not exceed \$50,000.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

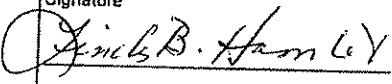
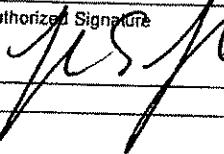
5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW that give rise to the liability. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.

5.2 Insert terms specific to Project – N/A

5.3 For engagements that will take over a year: N/A

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature	Printed Name	Title	Date
	Michael P. Cento	Tax Partner	9-14-07
	Purch Mgr.		9-17-07
DELPHI CORPORATION			
Authorized Signature	Printed Name	Title	Date
	Thomas S. Timko	CFO	9/14/07

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: Inside Tax Basis Study

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated as March 17, 2006 between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers the computation of Client's inside tax basis for certain assets and liabilities at 12/31/2006. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

- 2.1 Services to be provided by PwC:** PwC will calculate inside tax basis of all assets and pre-petition liabilities of the significant US subsidiaries of Delphi Corporation as of December 31, 2006, for U.S. federal income tax purposes. We anticipate that this will include a limited number of legal entities.

For partnerships and LLCs that are not disregarded entities, PwC will determine whether the computations will be performed at the entity level or at the partnership interest level.

PwC will identify cumulative temporary differences through SFAS 109 workpapers (if available for the entity), by analyzing historic tax returns, amended returns, IRS adjustments, provision to return adjustments and post closing adjustments to the US balance sheet.

Further, PwC will identify entities with book goodwill for which there is no tax basis.

Excluded from the computation will be property plant and equipment, tax basis in the stock of consolidated domestic and foreign subsidiaries, and joint ventures (including investments accounted for using the consolidated and equity method), and intercompany liabilities.

PwC will discuss our preliminary findings with Delphi Tax Staff and Income Tax Accounting Group personnel. From our experience, it is common that these discussions often lead to requests for additional work beyond the scope of the original agreement. We would, of course, be

pleased to discuss the arrangements for performing any such additional work at that time.

- 2.2 Deliverables:** PwC will deliver a written report summarizing the computations, our methodology, and assumptions. It is our understanding that our report will be "other written advice" within the meaning of Circular 230. PwC will provide a set of comprehensive workpapers detailing our work and the supporting documentation necessary to support our analysis.

If necessary, during the course of this engagement, we will discuss and agree on an understanding of materiality as it relates to the determination of tax basis. We will also communicate with you, to the extent necessary, regarding any potential risks or exposures pertaining to our analysis.

The following items are not included within the scope of the services to be performed by PwC:

- Calculating stock tax basis for any entity
- Computation of inside/outside basis differences
- Preparing or reviewing federal or state income tax returns or forms
- Computing state tax basis computations
- Calculating E&P for any entity
- Providing opinion memoranda in connection with any technical positions taken by Delphi or with respect to the treatment of transactions or items affecting the tax basis of the entities being reviewed
- Explaining or defending our work in connection with an IRS examination
- Providing advice as to the proper accounting for any item under generally accepted accounting principles as applied in the United States ("US GAAP").

- 2.3 Client's Responsibilities:** Client will provide a general ledger download of entity trial balances, a listing of pre-petition liabilities and US GAAP liabilities at 12/31/2006, tax basis in intangible assets for each legal entity, and any and all information necessary to finalize the deliverable.

- 2.4 Timing:** As needed basis.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	9/14/07
Estimated Project Completion Date:	12/1/07

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Michael Cenko, Karin Schmitz, Christopher Reiff and other tax professionals as needed.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms: No changes from Agreement.

4.2 Professional Fees and Expenses [list any taxes applicable]: Tax Staff - \$225/hr plus reimbursement of reasonable out-of-pocket expenses. Tax Director - \$420/ hr plus reimbursement of reasonable out-of-pocket expenses. Partner - \$620/hr plus reimbursement of reasonable out-of-pocket expenses. Out-of-pocket expenses include our internal per ticket charges for booking travel. Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings.

Our fee is based on the time required by our professionals to complete the engagement. Individual hourly rates vary according to the experience and skill required. We estimate our fees for this engagement will be \$120,000. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

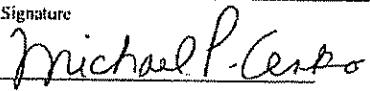
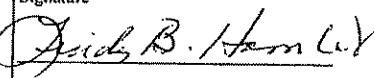
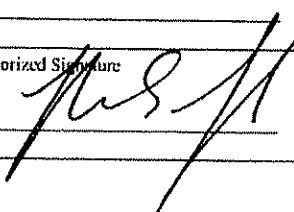
The amount of our fee is based on the assumption that we will receive the information and assistance as detailed throughout this Agreement. In the event we believe an additional fee is required as the result of the failure of Delphi to meet any of these requests or for any other reason, we will inform you promptly.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than three times the total amount of fees paid to PwC for the services provided under this SOW that give rise to the liability. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.

- 5.2 Insert terms specific to Project – N/A
- 5.3 For engagements that will take over a year: N/A
- 5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature	Printed Name	Title	Date
	Michael P. Cenko	Tax Partner	9-14-07
	LINDA B. HAMLET	Princ. Mgr.	9-17-07
DELPHI CORPORATION			
Authorized Signature	Printed Name	Title	Date
	Thomas S. Timko	CAO	9/14/07